

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

INTEGRATED HEALTH SERVICES, INC., <u>et al.</u>	)	Chapter 11
Debtors.	)	Case Nos. 00-389 through 826 (MFW)
	)	Jointly Administered
FSQ, INC. F/K/A FIVE STAR QUALITY CARE, INC. <u>et al.</u> ,	)	
Plaintiffs,	)	
	)	
v.	)	Adv. Proc. No. 02-5193
	)	
INTEGRATED HEALTH SERVICES, INC., <u>et al.</u>	)	
Defendants.	)	
	)	Related to Docket Nos. 45 and 119

**APPELLANTS' DESIGNATION OF RECORD AND STATEMENT  
OF ISSUES PURSUANT TO FEDERAL RULES OF APPELLATE  
PROCEDURE 6 AND 10 AND BANKRUPTCY RULE 8006**

Appellants FSQ, Inc., *f/k/a* Five Star Quality Care, Inc., Five Star Quality Care-Colorado, LLC, *f/k/a* SHOPCO-Colorado, LLC, Five Star Quality Care-GA, LLC, *f/k/a* SHOPCO-GA, LLC, Five Star Quality Care-IA, LLC, *f/k/a* SHOPCO-IA, LLC, Five Star Quality Care-IA, Inc., *f/k/a* SNH-Iowa, Inc., Five Star Quality Care-MI, LLC, *f/k/a* SHOPCO-MI, LLC, Five Star Quality Care-NE, LLC, *f/k/a* SHOPCO-NE, LLC, Five Star Quality Care-NE, Inc. *f/k/a* SNH-Nebraska, Inc., (collectively “FSQ”), by their attorneys, having filed a Notice of Appeal on January 16, 2007, under 28 U.S.C. §158(a) from the judgments, orders or decrees of the Bankruptcy Court entered in the above-captioned adversary proceeding on: (1) December 30, 2003, granting the Motion to Dismiss filed by the United States Department of Health and Human Services (“HHS”) in response to FSQ’s Complaint in such adversary proceeding; and (2) January 9, 2007, granting the Motion for Summary Judgment filed by IHS Liquidating LLC

and its related entities (collectively, the "IHS Defendants"), designate the following items for inclusion in the record on appeal and sets forth a statement of issues to be presented on appeal:

**I. Designation of Content of Record on Appeal**

<u>Pleadings</u>	<u>Description</u>	
	Adversary Proc. No. 02-5193	
1.	Copy of Docket	
2.	Adv. Proc. Docket No. 18 <sup>1</sup>	First Amended Complaint entered 3/17/2003
3.	Adv. Proc. Docket No. 20	Motion to Dismiss Adversary Proceeding filed by the United States of America/Department of Health and Human Services, entered 4/21/03
4.	Adv. Proc. Docket No. 23	Motion to Dismiss Adversary Proceeding <i>Memorandum in Support</i> Filed by United States of America/Dept. of Health and Human Services, entered 4/21/03
5.	Adv. Proc. Docket No. 24	Plaintiffs' Opposition to Defendant United States of America's Motion to Dismiss, entered 5/5/03.
6.	Adv. Proc. Docket No. 25	Defendant United States of America's Reply to Plaintiffs' Opposition to Defendant's Motion to Dismiss, entered 5/19/03.
7.	Adv. Proc. Docket No. 26	Defendant's Motion to Dismiss the First Amended Complaint Under F.R.Civ. P. Rule 12(b)(6) and F.R.B.P. Rule 7012(b), entered 5/19/03
8.	Adv. Proc. Docket No. 28	Plaintiff's Opposition to Debtors' Motion to Dismiss Complaint, entered 6/6/03

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<sup>1</sup> From U.S. Bankruptcy Court, District of Delaware, Adversary Proceeding No. 02-05193-MFW.

9. Adv. Proc. (Corrected) Plaintiffs' Motion for Leave to File Surreply to Defendant United States of America (captioned corrected), entered 6/10/03.
10. Adv. Proc. (GRANTED) Order Granting Motion for Leave to File Surreply to Defendant United States of America, entered 6/11/03.
11. Adv. Proc. Debtor's Reply Memorandum of Law in Support of Motion to Dismiss First Amended Complaint, entered 6/25/03.
12. Adv. Proc. Plaintiffs' Surreply to Defendant United States of America, entered 6/27/03.
13. Adv. Proc. Memorandum of Law Defendant United States of America's Reply to Plaintiffs' Surreply, entered 6/27/03.
14. Adv. Proc. Plaintiff's Motion for Leave to File Surreply in Support of its Opposition to Debtors' Motion to Dismiss and to Strike the Hearing Scheduled by Debtors for July 21, 2003 on the Motion to Dismiss, entered 7/7/03
15. Adv. Proc. Debtor-Defendants' Opposition to Plaintiff's Motion for Leave to File Surreply Brief, or in the Alternative, CrossMotion for Leave to File Rejoinder Brief, entered 7/8/03
16. Adv. Proc. Defendant United States of America's Certification of Completion of Briefing on Defendant's Motion to Dismiss, entered 7/9/03.
17. Adv. Proc. Letter *Pursuant to D. Del. LR. 7.1.2(c)* Filed by United States of America/Dept. of Health and Human Services, entered 9/3/03.
18. Adv. Proc. Letter of Recent Decision regarding pending Motion to Dismiss Filed by U.S. Department of Justice, Civil Division, entered 9/4/03.

19. Adv. Proc. Response to Plaintiffs' Brief Response To  
Docket No. United States Department Of Justice's  
43 Citation To Alleged Subsequent Authority,  
entered 9/9/03.
20. Adv. Proc. Memorandum Opinion, entered 12/30/03.  
Docket No.  
44
21. Adv. Proc. Order [GRANTING] the Motion of the  
Docket No. United States Department of Health and  
45 Human Services to Dismiss the Complaint  
Filed Against it by FSQ, entered 12/30/03.
22. Adv. Proc. Notice of Appeal. filed by FSQ, Inc., f/k/a  
Docket No. Five Star Quality Care, Inc., entered 1/9/04.  
46
23. Adv. Proc. Motion for Leave to Appeal *Federal Rule of  
Bankruptcy Procedure 8003 Motion for  
Leave to Appeal* w/Proposed Order thereon  
Docket No. filed by FSQ, Inc., f/k/a Five Star Quality  
48 Care, Inc., entered 1/9/04.
24. Adv. Proc. Motion for Leave *Plaintiffs' Motion For  
Leave To File Plaintiffs' Further  
Memorandum in Support of Its Opposition  
to Debtors' Motion to Dismiss Complaint*  
Docket No. Filed by FSQ, Inc., f/k/a Five Star Quality  
49 Care, Inc., entered 1/22/04.
25. Adv. Proc. Order Granting Motion for Leave to File  
Docket No. Plaintiffs' Further Memorandum in Support  
50 of Its Opposition to Debtors' Motion to  
Dismiss Complaint, entered 1/23/04
26. Adv. Proc. Plaintiffs' Further Memorandum In Support  
Docket No. Of Its Opposition To Debtors' Motion To  
51 Dismiss Complaint filed by FSQ, Inc., f/k/a  
Five Star Quality Care, Inc., entered  
1/26/04.
27. Adv. Proc. IHS Liquidating LLC's Motion for Leave to  
Docket No. Respond to Plaintiffs' Further  
52 Memorandum, entered 1/29/04.

28. Adv. Proc. Plaintiff's Opposition To IHS Liquidating LLC's Motion for Leave to Respond to Plaintiffs' Further Memorandum, entered 1/29/04
29. Adv. Proc. Order Granting IHS Liquidating LLC's Motion for Leave to Respond to Plaintiffs' Further Memorandum, entered 2/2/04.
30. Adv. Proc. IHS Liquidating LLC's Response to Plaintiffs' Further Memorandum, entered 2/3/04.
31. Adv. Proc. Transmittal of Record on Appeal to U.S. District Court, entered 2/11/04.
32. Adv. Proc. Memorandum Opinion DENYING Debtors' Motion to Dismiss First Amended Complaint filed by Five Star Quality Care, Inc., entered 2/24/04.
33. Adv. Proc. Order DENYING Debtors' Motion to Dismiss First Amended Complaint, entered 2/24/04.
34. Adv. Proc. Motion of IHS Liquidating LLC for Reconsideration, Amendment and/or Clarification of Order Denying Defendant's Motion to Dismiss, entered 3/5/04.
35. Adv. Proc. Amended Memorandum Opinion, entered 3/24/04.
36. Adv. Proc. Amended Order, entered 3/24/04.
37. Adv. Proc. Answer of Defendants Integrated Health Services, Inc., ECA Holdings, Inc. Community Care of Nebraska, Inc., Marietta/SCC, Inc., Glenwood/SCC, Inc., Dublin/SCC, Inc., College Park/SCC, Inc., IHS Acquisition No. 112, Inc., and IHS Acquisition No. 113, Inc.

38. Adv. Proc. Answer on Behalf of Defendants Integrated Health Services, Inc., ECA Holdings, Inc.  
Docket No. 68 Community Care of Nebraska, Inc.,  
Marietta/SCC, Inc., Glenwood/SCC, Inc.,  
Dublin/SCC, Inc., College Park/SCC, Inc.,  
IHS Acquisition No. 112, Inc., and IHS  
Acquisition No. 113, Inc., entered 4/5/04
39. Adv. Proc. Plaintiffs' Motion for Summary Judgment .  
Docket No. 87
40. Adv. Proc. Memorandum of Law in Support of  
Docket No. Plaintiffs' Motion for Summary Judgment ,  
88 entered 6/17/05.
41. Adv. Proc. Declaration of Gayle P. Ehrlich in Support  
Docket No. of Memorandum of Law in Support of  
89 Plaintiffs' Motion for Summary Judgment  
together with COS (w/Exhibits No. 1-2),  
entered 6/17/05.
42. Adv. Proc. Declaration of Everett W. Benton in Support  
Docket No. of Memorandum of Law in Support of  
90 Plaintiffs' Motion for Summary Judgment  
together with COS (w/Exhibits No. 1-7),  
entered 6/17/05.
43. Adv. Proc. Cross Motion For Summary Judgment of  
Docket No. *IHS Defendants* Filed by Integrated Health  
91 Services, Inc., entered 7/20/05.
44. Adv. Proc. Defendants Memorandum of Law in  
Docket No. Opposition to Plaintiffs' Motion for  
92 Summary Judgment and in Support of  
Cross-Motion of IHS Defendants for  
Summary Judgment , entered 7/20/05.
45. Adv. Proc. Appendix with all exhibits, entered 7/20/05.  
Docket No.  
93
46. Adv. Proc. Appendix with all exhibits, entered 7/20/05.  
Docket No.  
94

47. Adv. Proc. Cross Motion For Summary Judgment of  
Docket No. *IHS Defendants (CORRECTED)*, entered  
95 7/21/05.
48. Adv. Proc. Corrected IHS Defendants Memorandum of  
Docket No. Law in Opposition to Plaintiffs' Motion for  
96 Summary Judgment and in Support of  
Cross-Motion of IHS Defendants for  
Summary Judgment, entered 7/21/05.
49. Adv. Proc. Plaintiffs' Memorandum of Law in  
Docket No. Opposition to the IHS' Defendants' Cross-  
98 Motion for Summary Judgment and in  
Support of Plaintiffs' Motion for Summary  
Judgment, entered 8/22/05.
50. Adv. Proc. Defendant's Reply Memorandum of Law in  
Docket No. Support of Defendants' Cross-Motion for  
99 Summary Judgment and in Opposition to  
Plaintiffs' Motion for Summary Judgment,  
entered 9/9/05.
51. Adv. Proc. Withdrawn Notice of Completion of  
Docket No. Briefing on Plaintiffs' Motion for Summary  
100 Judgment filed by FSQ, Inc., entered  
10/28/05.
52. Adv. Proc. Notice of Completion of Briefing on  
Docket No. Defendant's Motion for Summary Judgment  
101 filed by IHS (Modified on 12/9/05), entered  
11/8/05.
53. Adv. Proc. Notice of Withdrawal of Notice of  
Docket No. Completion of Briefing on Plaintiffs'  
102 Motion for Summary Judgment filed by  
FSQ, Inc., entered 12/8/05.
54. Adv. Proc. Order Granting FSQ's Motion for Leave to  
Docket No. File an Appeal, entered 12/19/05.  
104
55. Adv. Proc. Plaintiffs' Motion for Leave to File (A)  
Docket No. Plaintiffs' Further Reply in Support of  
106 Motion for Summary Judgment and in  
Response to Defendants' Cross-Motion for  
Summary Judgment; and (B) Supplemental  
Declaration, entered 7/28/06.

56. Adv. Proc. Docket No. 107 COURT ORDER: 1. Granting Plaintiffs' Motion for Leave to File Plaintiff's Further Reply in Support of Motion for Summary Judgment and in Response to Defendants' Cross-Motion for Summary Judgment and Supplemental Declaration, and  
2. FSQ Entities may file the Further Reply and the Supplemental Declaration, entered 7/31/06.
57. Adv. Proc. Docket No. 109 Plaintiffs' Further Reply in Support of Motion for Summary Judgment and in Response to Defendants' Cross-Motion for Summary Judgment, entered 7/31/06.
58. Adv. Proc. Docket No. 110 Supplemental Declaration of Everett Benton in Support of Memo of Law in Support of Plaintiffs' Motion for Summary Judgment and Notice of E Filing, entered 7/31/06.
59. Adv. Proc. Docket No. 111 Notice of Completion of Briefing on Plaintiffs' Motion for Summary Judgment, entered 8/2/06.
60. Adv. Proc. Docket No. 112 Defendants' Motion for Order Reconsidering 7/31/06 Ex Parte Order Authorizing Plaintiffs to file Further Reply Briefs and Supplemental Declaration and Striking Plaintiffs' Further Reply and Supplemental Declaration, entered 8/10/06.
61. Adv. Proc. Docket No. 113 FSQ's Opposition to Defendants' Motion for Order Reconsidering 7/31/06 Ex Parte Order Authorizing Plaintiffs to file Further Reply Briefs and Supplemental Declaration and Striking Plaintiffs' Further Reply and Supplemental Declaration, entered 8/24/06.
62. Adv. Proc. Docket No. 114 Notice of Completion of Briefing Re: Docket No. 112, entered 8/30/06.
63. Adv. Proc. Docket No. 115 Order, entered 9/6/2006.

64. Adv. Proc. Docket No. 117 Affidavit/Declaration of Service of *Thomas Hartzell, Regarding Order Denying Motion for and Order (I) Reconsidering the Court's July 31, 2006 Ex Parte Order Authorizing the Plaintiffs to File Further Reply Brief and Supplemental Declaration and (II) Striking Plaintiffs' Further Reply and Supplemental Declaration*, entered 9/12/06
65. Adv. Proc. Docket No. 118 Opinion DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment, entered 1/9/07
66. Adv. Proc. Docket No. 119 Order DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment, entered 1/9/07.
67. Adv. Proc. Docket No. 120 Order DENYING Defendants' Motion for an Order Reconsidering the Court's July 31, 2006 Ex Parte Order and Striking Plaintiffs' Further Reply and Supplemental Declaration, entered 1/9/07.
68. Adv. Proc. Docket No. 121 Notice of Appeal . Fee Amount \$255. (related document(s)119, 45 ) Filed by FSQ, Inc., f/k/a Five Star Quality Care, Inc., entered 1/16/07.
69. Adv. Proc. Docket No. 123 Affidavit/Declaration of Service of *Thomas Hartzell, Regarding Opinion DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment, Order DENYING Motion of FSQ, Inc., for Summary Judgment and GRANTING Motion of IHS Liquidating LLC for Summary Judgment and Order DENYING Defendants' Motion for an Order Reconsidering the Court's July 31, 2006 Ex Parte Order and Striking Plaintiffs' Further Reply and Supplemental Declaration*, entered 1/19/07.

<u>Pleadings</u>	<u>Description</u>	
	Jointly Administered Case No. 00-389 (MFW)	
70.	Copy of Docket	
71.	Chapter 11 Case Docket No. 125	Stipulation Between The United States Department of Health & Human Services & Debtors, entered 2/11/2000
72.	Chapter 11 Case Docket No. 358	Order Signed and Located in Original Document Approving Stipulation Re: Item #125, entered 3/6/2000
73.	Chapter 11 Case Docket No. 819	Motion for Order (i) Approving Settlement Agreement w/Senior Housing Properties Trust & Related Entities; (ii) Authorizing Sale of Rights & Interests in Certain Real & Personal Property, Free & Clear of All Liens, Claims, Encumbrances & Interests; (iii) Authorizing Assumption & Assignment of Certain Executory Contracts & Unexpired Leases; (iv) Determining Such Transfers are Exempt from any Stamp, Transfer, Recording, or Similar Tax; & (v) Granting Related Relief, Including, a Prohibition Against Recourse, entered 4/13/2000
74.	Chapter 11 Case Docket No. 819	Notice of Motion and Hearing, entered 4/13/2000
75.	Chapter 11 Case Docket No. 819	Motion to Limit Notice & Approve Form & Manner of Notice, entered 4/13/2000

76. Chapter 11 Case Docket No. 819 Certification of No Objection, entered 4/13/2000
77. Chapter 11 Case Docket No. 822 Affidavit of Service Re: Item #798, entered 4/13/2000
78. Chapter 11 Case Docket No. 968 Objection to Motion to Approve Settlement Agreement w/Senior Housing Properties Trust, et al, filed by Department of Justice, entered 4/25/2000
79. Chapter 11 Case Docket No. 1173 Motion to Reject That Certain Management Agreement Between IHS Acquisition No. 175 & Advisors Healthcare Group, Inc.; Affidavit of Daniel Booth in Support of Application; Notice of Motion and Hearing; Motion to Limit Notice & Approve Form & Manner of Notice, entered 5/11/2000
80. Chapter 11 Case Docket No. 1751 Supplemental Submission: (A) In Support of Motion for Order Inter Alia, Approving Settlement Agreement w/Senior Housing Properties Trust & Related Entities; (B) In Response to Objection filed by Richard Wolfe, Individually & on Behalf of Buchanan/SCC, Inc., entered 6/30/2000
81. Chapter 11 Case Docket No. 1752 Notice of Filing Supplemental Documents; entered 6/30/2000
82. Chapter 11 Case Docket No. 1753 Stipulation Among Debtors, SNH Entities & the U.S. Dept./Health & Human Services Regarding Treatment of Medicare Provider Agreement Pertaining to Certain "Transfer Facilities" & Order Thereon, entered 6/30/2000

83. Chapter 11 Case Docket No. 1754 Amendment to Settlement Agreement, entered 6/30/2000
84. Chapter 11 Case Docket No. 1836 Order Signed (i) Approving Settlement Agreement w/ Senior Housing Properties Trust & Certain Related Entities; (ii) Authorizing Sale to Senior Housing Properties Trust and Certain Related Entities of Rights & Interests in Certain Real & Personal Property Free & Clear of All Liens, Claims, Encumbrances, & Interests; (iii) Authorizing Assumption & Assignment of Certain Executory Contracts & Unexpired Leases; (iv) Determining Such Transfers are Exempt from Any Stamp, Transfer, Recording, or Similar Tax; & (v) Granting Related Relief, Including, A Prohibition of Recourse Re: Item #819, entered 7/7/2000
85. Chapter 11 Case Docket No. 1837 Order Re: Item #1836, entered 7/7/2000
86. Chapter 11 Case Docket No. 9273 Disclosure Statement for Amended Joint Plan of Reorganization of Integrated Health Services, Inc. and Its Subsidiaries dated March 13, 2003, entered 4/3/2003
87. Chapter 11 Case Docket No. 9285 Amended Joint Plan of Reorganization of Integrated Health Services, Inc. and Its Subsidiaries Under Chapter 11 of the Bankruptcy Code, entered 4/4/2003
88. Chapter 11 Case Docket No. 9654 Findings of Fact, Conclusions of Law and Order Under 11 U.S.C. Section 1129(a) and (b) and Fed.R.Bankr.P. 3020 Confirming Amended Joint Plan of Reorganization of Integrated Health Services, Inc. and its Subsidiaries Under Chapter 11 of the Bankruptcy Code, together with all attachments, entered 5/12/2003

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| 89. | Chapter 11<br>Case<br>Docket No.<br>9381 | Plan Supplement for Amended Joint Plan of<br>Reorganization, together with all exhibits,<br>dated as of April 16, 2003, entered<br>4/16/2003 |
| 90. | Chapter 11<br>Case<br>Docket No.<br>9382 | Plan Supplement for Amended Joint Plan of<br>Reorganization, together with all exhibits,<br>dated as of April 16, 2003, entered<br>4/16/2003 |

**Additional Documents**

91. Settlement Agreement by and between Senior Housing Properties Trust et al. and Integrated Health Services et al., dated April 11<sup>th</sup> 2000, together with each and every attachment thereto, including without limitation Management and Servicing Agreement (Exhibit C)
92. Amendment to Settlement Agreement dated as of June 29, 2000
93. Management and Servicing Agreement (as executed), dated as of July 10, 2000
94. Letter Agreement by and between Senior Housing Properties Trust et al. and Integrated Health Services, Inc. et al, dated October 10, 2001

**II. Issues Presented on Appeal**

1. Did the Bankruptcy Court commit reversible error by granting HHS' Motion to Dismiss (the "HHS' Motion to Dismiss")?
2. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by failing to apply the appropriate standard for determining the sufficiency of the allegations of the Complaint to state a claim for relief, where the Bankruptcy Court reached outside the boundaries of the Complaint to make its determination?

3. In granting HHS' Motion to Dismiss, even if matters outside the Complaint had been placed in issue (which they were not), before treating the motion as one for summary judgment the Bankruptcy Court was obligated under the rule to give all parties "reasonable opportunity to present all material made pertinent to" a Rule 56 summary judgment motion. Did the Bankruptcy Court commit reversible error by failing to give the FSQ a reasonable opportunity to present all material made relevant by the Bankruptcy Court's decision to reach outside the four corners of the Compliant to find the basis for its decision?

4. In granting HHS' Motion to Dismiss did the Bankruptcy Court commit reversible error by concluding that the payments due FSQ had been compromised or set off against certain alleged claims of HHS under the False Claims Act on purported evidence which has no basis in the record and which is inconsistent with the positions taken and consistently maintained by HHS and the IHS Defendants in their briefs?

5. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by interpreting the Stipulation among Debtors, SNH Entities and the United States Department of Health and Human Services Regarding Treatment of Medicare Provider Agreements Pertaining to Certain Facilities and Order Thereon (the "Stipulation") to find that the United States/HHS held a valid claim under the False Claims Act pursuant to paragraph 11 of the Stipulation?

6. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by interpreting the Stipulation and Management and Servicing Agreement by and between FSQ's predecessors in interest and certain of the IHS Defendants, dated July 10, 2000 (the "Management Agreement") to authorize the IHS Defendants and/or HHS to compromise the rights of FSQ to resolve the HHS' alleged False Claims Act claims?

7. In granting HHS' Motion to Dismiss and the IHS Defendants' Motion Summary Judgment (the "IHS Motion for Summary Judgment") did the Bankruptcy Court commit reversible error by interpreting the IHS Defendants' obligations under the Management Agreement and other pertinent documents as limited to merely paying over monies received, rather than including an affirmative duty to collect funds and not compromise FSQ's right to monies due to FSQ for interim period service?

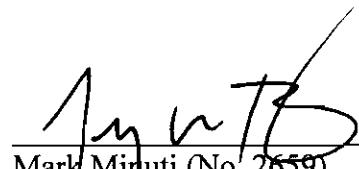
8. In granting IHS' Motion for Summary Judgment, did the Bankruptcy Court commit reversible error?

9. In granting HHS' Motion to Dismiss, did the Bankruptcy Court commit reversible error by finding that the \$19.1 million claim of HHS has been (or will be) satisfied by a setoff against amounts due to the IHS Defendants and claimed by FSQ for interim period services pursuant to the Settlement Agreement by and between FSQ's predecessors in interest and certain of the IHS Defendants, dated as of April 11, 2000, as amended and the Management Agreement?

10. In granting IHS' Motion to Dismiss, did the Bankruptcy Court properly dismiss FSQ's claim of unjust enrichment?

11. In granting IHS' Motion for Summary Judgment, did the Bankruptcy Court commit reversible error when it interpreted the Stipulation in a manner which renders material terms of the Management Agreement void and/or meaningless?

12. In granting IHS' Motion for Summary Judgment, did the Bankruptcy Court commit reversible error in its interpreting paragraph 3 of the Stipulation as constituting a waiver of all monies owed as of the date FSQ received its license?



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Dated: January 26, 2007